

EXHIBIT 28

RANDALL D. SATIN

September 4, 2018

To Whom It May Concern:

I am writing this letter on behalf of Mr. Michael D. Cohen, who is appearing before your court. I have known Michael for close to 40 years; he is my oldest and dearest friend. We have chosen to take life's journey together.

Over the course of these many years, I have been granted the opportunity to witness unrivaled acts of kindness, compassion and selflessness. Whether it be his presence when I lost my father at an early age, helping my brother when he fell on hard times or simply spending countless hours with me on the phone when I needed guidance, support or just my friend. Michael never strayed from his role as my truest friend regardless of the demands that were being made of him.

Our friendship started as a group of three. I was more certain to be writing this letter on behalf of the third than of Michael. Our third went astray by the time we were 16 and by 19 he was completely unhinged. His drug addiction, something Michael and I both detest, caused him to lie, cheat and steal. When even his own parents turned away from him, Michael was the one who got him the help he needed while convincing me not to press charges when my credit cards were used without my consent.

Michael has always helped me see the big picture and understand the long view. He is an optimist focusing on the good in people. His loyalty is without question and has always served as one of his key strengths.

Michael's true strength is his family; Laura, Samantha and Jake are his universe. Surrounding that universe are several hundred extended family members by blood or by choice. Each committed to Michael as he is to them.

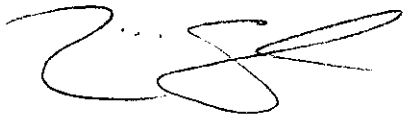


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I know Michael as well as anyone. I know his core and believe whole heartedly that there must be more to this than meets the eye. Michael doesn't lie, cheat or steal. When we were around 19, Michael and I were at a club where he found a wallet. In it contained over a thousand dollars. He looked at the license, and in those days there were not photo id's, and spent the next hour going table to table calling out this persons name. Michael ultimately located him and returned the wallet with all its contents. This is the true Michael.

I could go on for pages about my best friend. However, I appreciate the time of Your Honor is precious and my letter is to be brief. I would gladly submit additional documentation to attest to the character of Michael Cohen. My calendar is without conflict should the court wish me to appear in person on Michael's behalf.

Randall D. Satin

A handwritten signature in black ink, appearing to be 'R. D. Satin', with a stylized, flowing script.